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Dated: March 7, 2005 Signature: _____

(Anthony A. Laurentano)

Docket No.: IIW-006RCE
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Kouji Kurosaki *et al.*

Application No.: 09/915936

Confirmation No.: 8248

Filed: July 25, 2001

Art Unit: 1745

For: FUEL CELL SYSTEM AND PROCESS FOR
CONTROLLING THE SAME

Examiner: S. N. Tsang-Foster

AMENDMENT AFTER FINAL ACTION (37 C.F.R. SECTION 1.116)

MS RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 5, 2004 (Paper No. 20041002), finally rejecting claims 1-10, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.